

May 31, 2001

To Whom It May Concern:

RE: Mississippi Tax Recovery Service
Bill Crowder and Jimmy Helms

It is my pleasure to inform the businesses of Mississippi about the newly formed Mississippi Tax Recovery Service. Bill Crowder and Jimmy Helms have combined their auditing experience of fifty years to create this association in order to provide a peace of mind for companies and assist them with their auditing needs.

Jimmy Helms has worked for the State of Mississippi since 1969. His many accomplishments are only a glimmer of the capabilities of this newfound association. Bill Crowder had twenty-eight years of service at the time of his retirement from the Mississippi Tax Commission and has been characterized by many as the most knowledgeable and prolific auditor the state has ever had.

By joining the forces of these two incredible individuals, the Mississippi Tax Recovery Service is sure to be an asset to all businesses in need of auditing services.

Thank you for considering this association in the future. I am proud to say it will serve the businesses of Mississippi well.

Very truly yours,

RONNIE MUSGROVE

RM/kfg